

# Exhibit 24

LAW<sup>S</sup>  
OF THE  
STATE OF DELAWARE,

PASSED AT A SESSION

OF THE

GENERAL ASSEMBLY,

COMMENCED AND HELD AT DOVER.

ON TUESDAY, THE FIFTH DAY OF JANUARY,

A. D. 1869,

AND OF THE

INDEPENDENCE OF THE UNITED STATES

THE NINETY-THIRD.

*VOL. 13.---PART 3.*

PUBLISHED BY AUTHORITY.

PRINTED AT THE DELAWAREAN OFFICE, DOVER,

1869.

## CONCERNING THE LAWS.—REVENUE.

THEREFORE, for the purpose of relieving the parties interested of the embarrassments and disappointments arising from unintentional neglect in the premises,

*Be it enacted by the Senate and House of Representatives of the State of Delaware in General Assembly met,*

SECTION 1. That all unpublished acts heretofore passed, and that have become void on account of not being duly recorded in compliance with the provisions aforesaid, be and the same are hereby severally revived and re-enacted, and, together with the provisions therein contained, are respectively declared to be in full force; and all acts and transactions done and performed under the provisions of said acts respectively shall have the same force and effect, and be as valid to all intents and purposes as if the said acts had been severally recorded according to law; *Provided*, That this enactment shall not take effect in the case of any act that has become void as aforesaid until a certified copy thereof, procured of the Secretary of State, shall be duly recorded in the Recorder's office of one of the counties of this State; *And provided further*, That no such copy of a voided act shall be received for record after the expiration of one year from the passage of this act.

SECTION 2. This act shall be deemed and taken to be a public act, and published as such.

*Passed at Dover, February 4, 1869.*

## CHAPTER 390.

## OF THE REVENUE OF THE STATE.

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| <p>SEC. 1. Tax on sales.<br/>Sales to exceed \$1,000 or exempt.</p> <p>2. Tax on manufactures<br/>When paid.<br/>Property manufactured to exceed \$1,000.<br/>Not taxed on sales.<br/>Deduction in certain cases.<br/>The occupations and kinds of business included.</p> <p>3. Tax on process.<br/>Who to pay.<br/>Who to collect.<br/>Proviso.<br/>Tax for recording deeds, &amp;c.<br/>Proviso.<br/>Tax for probate of wills, &amp;c.<br/>Tax on certain writs issued out of Court of Chancery.</p> | <p>SEC. 4. When officers collecting tax on process shall make return to State Treasurer, and pay the sums collected.</p> <p>5. Penalty for neglect.</p> <p>6. Tax on foreign insurance companies.<br/>When to be paid.<br/>Amount.<br/>Statement, what to show.<br/>Penalty for neglect.<br/>Proviso.</p> <p>7. Companies incorporated in the State to pay a tax.<br/>When. The amount<br/>Return.<br/>What to show and how verified.<br/>Penalty for neglect.</p> <p>8. Tax on corporations.<br/>Certain companies exempt.</p> |
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*An Act Providing Revenue for this State.*

*Be it enacted by the Senate and House of Representatives of the State of Delaware in General Assembly met, as follows, to wit:*

## SALES AND MANUFACTURERS.

**Tax on sales** SECTION 1. That from and after the passage of this act, in addition to the taxes now imposed by existing laws, there shall be paid to the State Treasurer, for the use of the State, by every individual, association of persons, firm, or corporation, engaged in the business and occupation of purchasing and selling produce, merchandise, goods, wares and property of any and every description whatsoever, one-tenth of one per cent. on the gross amount of sales, less commissions, freights and United States tax, by him, her, or them made—the same to be paid on the first day

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of July\* in the present year, and at the end of every three months thereafter: *Provided*, that sales not exceeding in each year the value of one thousand dollars shall be exempt from the payment of the said tax, nor shall this act apply to the sales of foreign goods in the original packages of importation.

SECTION 2. That every individual, association of persons, firm, or corporation, engaged, as owner or owners, in the production or manufacture, by hand or machinery, of goods, wares or merchandise, or of any article or material, or any combination or composition of any articles or materials, of every nature and substance whatsoever, shall pay to the State Treasurer, for the use of the State, one-tenth of one per centum on the actual value of the gross amount, less commissions, freights and United States tax, by him, her or them produced or manufactured, or made as aforesaid, the same to be paid on the first day of July\* in the present year, and at the end of every three months thereafter: *Provided*, that property so made or manufactured as aforesaid, not exceeding in each year the value of one thousand dollars, shall be exempted from the payment of the said tax: *And provided also*, that no individual, association, firm, or corporation, having paid the said tax imposed upon them under this section, shall be liable to the payment of the tax imposed by the next preceding section of this act upon the sales of the said articles, materials or compositions by him, her, or them so made or manufactured.

Any incorporated company liable to the tax imposed by this section, paying the tax imposed by section eight of this act, upon its capital stock, may deduct from the tax imposed by this section an amount equal to one-half of the tax paid by such company upon its capital stock, and the State Treasurer may allow such deduction at any quarterly payment after the tax upon the capital stock has been paid.

That this section shall be held to include persons, associations, firms, and corporations, engaged, as owners or principals, in the following occupations and kinds of business:

- Makers of agricultural implements.
- Manufacturers of phosphates and other fertilizers, and of lime.
- Manufacturers of cigars, tobacco and snuff.
- Makers or builders of railroad cars.
- Manufacturers, or builders, or makers of carriages, velocipedes and sleighs; wheelwrights.
- Ship carpenters, or builders or repairers of sailing or steam vessels, or boats, of every description.
- Sail, tent, awning or bag makers.
- Coopers.

\* See Supplement to this act, page 376.

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Turners of wood, iron, brass, and other materials.  
Millers, including flouring, grist and saw mills.  
Box-makers, undertakers, cabinet-makers, upholsterers, manufacturers of moldings, window-sash, doors, shutters, blinds, and makers of picture frames.  
Machinists, boiler makers, and car wheel manufacturers.  
Founders of brass, iron, steel, and other metals.  
Manufacturers of iron, and articles made of iron, brass, steel, copper, tin, and other metals.  
Contractors for building houses, bridges, railroads, &c.  
Manufacturers of steam engines, locomotives, and repairers of machinery; mechanical implements and machinists' tools.  
Manufacturers of gunpowder.  
Manufacturers of cotton, woolen, linen, and other textile or felted fabrics, and hoop skirts.  
Manufacturers of matches.  
Manufacturers of hardware and cutlery.  
Manufacturers of boots and shoes, hose, belting, or other articles composed wholly or in part of leather, gum and gutta percha.  
Manufacturers of jewelry, watches and clocks.  
Merchant tailors, and manufacturers of ready-made clothing: not including clothes made of material furnished by customers.  
Tanners and manufacturers of morocco and other leather.  
Distillers, brewers and vinegar manufacturers.  
Gas manufacturers; manufacturers of steam and gas fixtures; plumbers.  
Soap and candle makers.  
Bakers; candy and confectionery makers.  
Paper makers, blank book manufacturers, bookbinders, and printers.  
Hatters and furriers.  
Photographers.  
Manufacturers of spice and chocolate.  
Rope, cordage, and block and tackle, spar and pump makers.  
Potters, and persons engaged in the manufacture or making of bricks and tiles.  
Manufacturers and refiners of coal oil or petroleum, and oils of every other description.  
Manufacturers of articles made of stone or marble.  
Canners of fruits, vegetables, meats, fish and oysters.  
Manufacturers of quercitron bark, corn husks and sorghum.  
Manufacturers of baskets, and peach and berry crates.  
Kindling wood.  
Manufacturers of barrel staves and headings.  
Manufacturers of drugs and chemicals; surgical apparatus, including trusses, supporters, false limbs and bandages.

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Glass manufacturers and cutters.

Dentists, manufacturers of teeth; carvers, engravers, sculptors, painters, toy makers.

Manufacturers of blacking, and of writing fluids.

## PROCESS.

SECTION 3. The officers hereinafter mentioned are hereby authorized and required to demand and receive, in addition to the fees heretofore required by law, the following sums for and on account of the State, which shall be pre-paid by the parties applying for the process or service mentioned, and which sum shall be taxed in the bill of costs, to abide the event of the suit, and be paid by the losing party. The Clerk of the Court of Errors and Appeals shall demand and receive for every writ of error issued out of said court, and for every appeal entered in said court, the sum of five dollars. The Prothonotaries of the Superior Court in the several counties shall demand and receive for every original writ issued out of said court, (except the writ of *habeas corpus*,) and on the entry of every amicable action, the sum of fifty cents; on every writ of certiorari issued to remove the proceedings of a justice of the peace, the sum of fifty cents; on every entry of judgment upon warrant of attorney to confess judgment, the sum of fifty cents for every five hundred dollars or fractional part of five hundred dollars secured by such judgment; and on every transcript of a judgment of a justice of the peace entered in the Superior Court, the sum of twenty-five cents: *Provided*, that the tax to be paid on the entry of any judgment for a less amount than one hundred dollars, or upon the entry of a transcript of a justice's judgment, shall be paid by the plaintiff without recourse to the defendant. The Recorders of Deeds shall demand and receive for every deed recorded, fifty cents, and for every mortgage fifty cents for every five hundred dollars or fractional part of five hundred dollars secured thereby, and on every other instrument of writing recorded, except marriage returns, fifty cents: *Provided*, that when any bond accom- panies a mortgage, the payment of the tax on the mortgage shall exempt the judgment entered on the bond for the same debt from the tax aforesaid. The several Registers of Wills shall demand and receive, for the probate of a will and letters testamentary thereon, the sum of fifty cents, and for granting letters of administration, the sum of fifty cents. Every Register in Chancery shall demand and receive, for every subpoena issued upon the filing of any bill of complaint, or petition, and on every summons issued in partition, the sum of one dollar.

SECTION 4. The Clerk of the Court of Errors and Appeals, the several Prothonotaries of the Superior Court, the Recorders of

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**When officers collecting tax on process shall make return to State Treasurer and pay the sums collected.** Deeds, the Registers of Wills and Registers in Chancery shall, on the first day of July next\* after the passage of this act, and at the expiration of every three months thereafter, make return to the State Treasurer of all sums in their hands, received under the provisions of this act, belonging to the State, with a full statement, in writing, setting forth the sources from which such amounts have been received, and shall verify such statement by oath or affirmation, made before some person authorized by the laws of this State to administer the same, and shall pay over to the State Treasurer, at the time of making such return, all such sums as shall respectively be due from them to the State, less one per centum on such amounts, which they are hereby authorized to retain as compensation for the services rendered under this act.

**Penalty for neglect.** SECTION 5. If any Clerk of the Court of Errors and Appeals, Prothonotary, Recorder, Register of Wills, or Register in Chancery shall neglect or refuse to make the returns required by this act, or shall neglect or refuse to pay over to the proper officers the amounts in their hands respectively, belonging to the State, for a period of ten days after such payment should have been made, such officer so in default shall pay to the State double the amount so by him received, and the Attorney General shall immediately sue for the same, and such defaulting officer shall be guilty of a misdemeanor in office, and upon conviction thereof shall be removed from office by the Governor upon the application, in writing, of the Attorney General.

INSURANCE COMPANIES.

**Tax on foreign insurance companies.** SECTION 6. Every agent of any Insurance Company incorporated or organized under the laws of any other State in the United States, or out of it, or by or under any law or laws of the United States, now engaged or that may hereafter be engaged in effecting insurances in this State in behalf of their principals, shall, on the first Monday in January, April, July and October in each year, during the continuance of his agency, whether such company be conducted upon the joint stock, mutual, or any other plan, or be incorporated or organized for the purpose of insuring lives or property, or against accident, pay to the State Treasurer, for the use of the State, two and one-half per centum on the gross amount of premiums received and assessments collected by such agent during the three months immediately preceding the said first Monday in each of the months aforesaid in each year. And every such agent shall, at the time of making such payments, furnish to the State Treasurer a statement showing the gross amount of premiums received and assessments collected, and the names of the persons from whom the same has been received,

**When to be paid.**

**Amount.**

**Statement what to show.**

\* See Supplement to this act, page 376.

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and shall verify such statement by his oath or affirmation, taken before some person who, by the laws of this State, is duly authorized to administer the same. If any such agent shall neglect to make the returns or payments hereby required for a period of thirty days after such returns and payments should have been made, he shall forfeit to the State the sum of two hundred dollars, to be recovered by the State Treasurer, by suit, in his own name, upon this section: *Provided* that the first statement and payment to be made under this section shall be on the first Monday in July next\* after the passage of this act.

SECTION 7. Every Insurance Company incorporated or organized by or under any law of this State, whether such company be conducted in whole or in part upon the plan of mutual insurance, joint stock, or any other plan, or be engaged in effecting insurance upon lives or property, or against accident, shall be subject to, and shall pay, on the first day of January next, and on the first day of January in each and every year thereafter, a tax of one-half of one per centum on the amount of premiums received for insurance, or interest paid upon investments of such company, or upon deposit notes held by said company, and the amount of dividends credited to persons insured during the year preceding. And it shall be the duty of the treasurer, or other financial officer of every such company, on the said first day of January next after the passage of this act, and on the first day of January in each and every year thereafter, or within thirty days of the times aforesaid, to make a return and statement, under oath or affirmation, duly administered by some person authorized by the laws of this State to administer oaths, to the State Treasurer, setting forth therein the amount received by said company from premiums upon policies, and interest from investments and deposit notes, and the amount of dividends credited by such company to persons insured. And it shall be the duty of such treasurer or financial officer to pay to the State Treasurer, at the time of making such return and statement, for the use of the State the aforesaid tax of one-half of one per centum on the amount so as aforesaid received. And if any such treasurer or financial officer shall neglect or refuse to make the return or payment hereby required, for a period of thirty days after such return and payment should have been made, he shall forfeit and pay to the State the sum of one thousand dollars, to be recovered by the State Treasurer by action in his own name, upon this section.

## CORPORATIONS.

SECTION 8. That every company incorporated by or under any law of this State, or incorporated by any other State and <sup>Tax on corporations.</sup>

\* See Supplement to this act, page 376.

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lawfully doing business in this State, or that may hereafter be incorporated, shall be subject to and shall pay to the State Treasurer, for the use of the State, on the first day of January next after the passage of this act, and on the first day of January in each and every year thereafter, or within thirty days of such times, a tax of one-fourth of one per centum on the actual cash value of each share of the capital stock of such company : *Provided* that this section shall not apply to banks and banking associations, railroad companies and canal companies, insurance companies, or building and loan associations subject to tax under other provisions of law.

Certain companies excepted.

**Return.** SECTION 9. That it shall be the duty of the president, treasurer, or other financial officer or person having charge of the funds of each said company liable to the tax imposed by the preceding section, to make return on the first day of January next after the passage of this act, and on the first day of January in each year thereafter, in writing, to the Assessor of State Tax for the county where such company's principal place of business is located, of the number of shares of the capital stock of such company and the cash value of each share thereof, and shall verify such return by his oath or affirmation, and such assessor shall assess said company with the tax to which it is liable under the next preceding section, and shall transmit the return so made to him with the assessments so made by him to the State Treasurer, and a duplicate thereof to the Collector of State Tax for the proper county. The president, treasurer, or other proper officer of each such company shall, within thirty days from the date of such return, pay to said collector the tax assessed to said company.

**Assessment.** If said tax be not paid within the time aforesaid, the State Treasurer shall issue his warrant to the collector with a duplicate of said assessment annexed for the collection of the tax due by said company, and shall add to the amount so due ten per centum thereon as a penalty for the default of such company, and such penalty shall be collected with the tax aforesaid.

When payment shall be made.

**Penalty.**

[PRIVATE BANKERS AND BROKERS, LAWYERS, PHYSICIANS,  
STATE AND COUNTY OFFICERS.]

**Bankers, brokers, and real estate agents taxed.** SECTION 10. Every private banker and every broker and every real estate agent doing business within this State shall pay to the State Treasurer, for the use of the State, an annual tax of two per centum on the amount of the gross receipts received by him, her, or them by way of commission, profits, brokerage or other compensation for business transacted as such private banker, broker or real estate agent. Every person, firm or company liable to the tax imposed by this section shall, on the first

**Amount.**

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day of January next after the passage of this act, and on the first day of January in each and every year thereafter, furnish to the Assessor of State Taxes for the proper county, a statement of the amount of the gross receipts received by him, her or them during the preceding year as compensation, commissions, or profits from his said business, and shall verify such statement by his oath or affirmation. The assessor to whom such statement is rendered shall assess the person or firm liable to said tax with the amount due by such statement, and shall transmit one duplicate thereof to the State Treasurer and a duplicate to the Collector of State Tax for the county, and such collector shall, within thirty days thereafter, collect and pay over to the State Treasurer the amount of tax so appearing to be due by said duplicate. That every lawyer, physician, officer of the State, or county within this State, shall pay to the State Treasurer, for the use of the State, an annual tax of two per centum on their income from salary or fees, except such as are taxed in other provisions of this act. Every person liable to the tax imposed by this section shall, on the first day of January next after the passage of this act, and on the first day of January in each and every year thereafter, furnish to the Assessor of State Taxes for the proper county, a statement of the amount of receipts received by him during the preceding year, as income, salary, or fees, and shall verify such statements. The assessor to whom such statement is rendered, shall assess the person liable to said tax with the amount due by such statement, and shall transmit one duplicate thereof to the State Treasurer, to be collected in accordance with Section 41 [40] of this act.

## [BUILDING AND LOAN ASSOCIATIONS.]

SECTION 11. Every building and loan association within this State shall be subject to, and shall, on the first day of January next after the passage of this act, and on the first day of January in each and every year thereafter, pay to the State Treasurer, for the use of the State, a tax of one-fourth of one per centum on the amount of the gross receipts of said company for the preceding year. It shall be the duty of the treasurer or other financial officer of every such loan and building association or company, on the first day of January next after the passage of this act, and on the first day of January in each and every year thereafter, to make return to the Assessor of State Tax for the proper county of the amount of gross receipts of such loan or building association for the year preceding, and such assessor shall assess said association or company with the amount of tax for which the association is liable under this section, and shall transmit the return so made to him, and the assessment so made

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by him to the State Treasurer, and a duplicate of such assessment to the Collector of State Tax for the proper county. The treasurer or other financial officer of such association shall, within thirty days for [from] the said first day of January in each year, pay to the said Collector of State Tax the tax with which said association stands assessed, and if said tax be not paid within the time aforesaid, the treasurer and other officers of such association shall be individually liable therefor; and the State Treasurer shall issue his warrant to the collector aforesaid, authorizing and directing him to collect said tax out of any property belonging to said association, or to any of the officers of the association, within twenty days from the date of said warrant.

*When to be paid.*

*Individual liability of officers.*

*Warrant of State Treasurer to collect.*

[COLLATERAL INHERITANCES, DISTRIBUTIVE SHARES AND LEGACIES.]

*Tax on collateral inheritances, &c.*

*Exemption.*

*Executor or administrator to retain tax and pay same to Register.*

*Payment.*

*Penalty.*

SECTION 12. All estates, real and personal, whatsoever, passing from any person who may die seised and possessed thereof, being in this State, or any part of such estates, or any interest therein, transferred by deed, grant, bargain, gift, or sale, made or intended to take effect in possession after the death of the grantor, bargainer, devisor, or donor, to any person or persons, bodies politic or corporate, in trust or otherwise, other than to or for the use of the father, mother, wife, children and lineal descendants of the grantor, bargainer, devisor, donor, or intestate, shall be subject to a tax of three per centum on every hundred dollars of the clear value of such estates, and all executors and administrators shall only be discharged from liability for the amount of such tax, the payment of which they may be charged with, by paying the same for the use of this State as hereinafter directed: *Provided*, that no estate the value of which shall not exceed five hundred dollars shall be subject to the tax imposed by this section.

SECTION 13. Every executor or administrator to whom administration may be granted, before he pays any legacy, or distributes the shares of any estate liable to the tax imposed by the preceding section, shall pay to the Register of Wills of the proper county three per centum of every one hundred dollars he may hold for distribution among the distributees or legatees, and at that rate for every less sum, for the use of the State. The tax aforesaid shall be paid by such executor or administrator within thirteen months from the granting of letters testamentary, or of administration, and any executor or administrator neglecting or refusing to pay the said tax shall not be allowed by the register any commissions on the estate, and shall be liable, on his official

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bond, for the amount of the tax due the State on the funds in his hands.

SECTION 14. In all cases where real estate of any kind is subject to the said tax, the Assessor of State Taxes for the county where such real estate is situate shall make an inventory and appraisalment of real estate. and shall return said inventory and appraisalment to the Register of Wills for the county where such lands and tenements lie within six months from the time when the said real estate became subject to said tax, and the appraisalment thus made shall be deemed and taken to be the true value of the said real estate upon which the said tax shall be paid. The amount of said tax shall be a lien on said real estate from the death of the decedent who shall have died seised and possessed thereof until the same shall be paid.

SECTION 15. The executor or administrator shall collect the same from the parties liable to pay said tax, or their legal representatives, within thirteen months after the granting of administration as aforesaid, and pay the same to the Register of Wills of the county in which administration is granted, and if the said parties shall neglect or fail to pay the same within that time, the executor or administrator shall apply to the Orphans' Court of said county, and it shall be the duty of said court to grant an order authorizing and directing said executor or administrator to sell for cash, upon the usual notice, so much of said real estate as may be necessary to pay said tax and all expenses of such sale and the commissions of the executor or administrator thereon. The said order, with the proceedings of the executor or administrator thereunder, shall be returned to the next term of said Orphans' Court, and if the return aforesaid be approved by the court the executor or administrator making such sale shall execute and deliver to the purchaser of that part of said real estate sold a valid deed for the same, and such deed shall vest in the purchaser all the title and estate which the decedent had at the time of his death.

SECTION 16. In case any real estate of a decedent shall be subject to the collateral inheritance tax aforesaid, and there be only a life estate, or an interest for a term of years, or a contingent interest given to one person, and the remainder or reversionary interest to another, the Orphans' Court of the county where the real estate is situate shall, upon application of the executor or administrator, determine, in its discretion, what proportion each person interested in said estate shall pay of said tax, and the judgment of said Orphans' Court shall be final and conclusive, and every such person so interested as aforesaid, shall pay to the Register of Wills of said county his or her proportion of said

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tax within thirty days after the determination of said Orphans' Court, and any person entitled in remainder or reversion shall be required to pay his or her proportion within thirty days after the said estate shall have vested in possession. If any party interested as aforesaid shall refuse or neglect to pay his or her proportion so decreed by said Orphans' Court within thirty days from the time of such decree, the said court shall order and direct the executor or administrator to sell all the right, title and interest of such person in and to said estate, or so much thereof as may be necessary to pay his or her proportion of said tax, and all expenses of sale.

**Executor or administrator liable on their bond for taxes received.** SECTION 17. The bond of an executor or administrator shall be liable for all money he may receive for taxes, or for the proceeds of the sale of real estate received by him under this act, and if any executor or administrator shall fail to perform any of the duties imposed upon him under the provisions of this act, the Register of Wills granting the letters of administration may revoke the same, and his bond shall be liable, and the same proceeding shall be had as if his administration had been revoked for any other cause. The powers and duties of an administrator *de bonis non*, or *de bonis non* with the will annexed, shall be the same, under this act, as an executor or administrator, and he shall be subject to the same liabilities.

**Failure to perform duties.** SECTION 18. Every executor or administrator collecting the tax aforesaid to which any real estate is subject by sale of said real estate, shall pay the tax so collected to the Register of Wills of the county where said real estate is situate.

**Administrator d. b. n., or d. b. n. c. t. a. included.** SECTION 19. Every Register of Wills receiving any collateral inheritance tax shall give the person paying the same duplicate receipts therefor, one of which shall be forwarded, by the person so paying as aforesaid, to the State Treasurer, to be by him preserved, and either of said duplicate receipts shall be evidence in suits upon the bond of said register to recover the taxes so by him received.

**Payment of tax.** SECTION 20. It shall be the duty of the several Registers of Wills in this State to make returns, under oath, to the State Treasurer, on the first days of January, April, July and October, in each year, or within thirty days thereafter, of all sums of money received by them as taxes under the provisions of this act, referring to collateral inheritances, distributive shares, and legacies, the first return to be made on the first day of July next\* after the passage of this act, and to pay over to said State Treasurer the amounts so by them received respectively, at the time of making such returns, for which they shall be allowed a com-

\* See Supplement to this act, page 376.

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mission of one-half of one per centum on the amount so paid over, and if any Register of Wills shall fail to pay over, as required by this section, the State Treasurer shall give notice to the Attorney General of the State, whose duty it shall be to institute suit on the official bond of such Register of Wills, <sup>Proceedings entered into according to the provisions of this act, for the use in case of failure to</sup> of the State, to recover the amount due from such Register of <sup>Wills, and in such suit the amount appearing to be due, with interest thereon, and costs, shall be recovered, which recovery shall be evidence of misbehavior in office, and upon conviction thereof such Register of Wills shall be removed from office.</sup>

**SECTION 21.** The Registers of Wills for the several counties, <sup>Register to now in office, and who shall hereafter be appointed, shall respec.</sup> <sub>give bond.</sub> tively, immediately after the passage of this act, in addition to the bond now required by law, become bound unto the State of Delaware with sufficient surety (to be approved by the Chancellor or any Judge of the Superior Court) in the penal sum of five thousand dollars, with condition "that if the above named <sup>Form.</sup> \_\_\_\_\_, who has been duly appointed Register of Wills in and for \_\_\_\_\_ county, shall perform all the duties of his said office with fidelity, and shall from time to time duly account for and pay over, according to law, unto the Treasurer of the said State of Delaware all money belonging to the State which may come to the hands of the said \_\_\_\_\_ as Register aforesaid, then this obligation shall be void, otherwise to remain in full force." The acknowledgment and approval of these obligations shall be certified to by the Chancellor or Judge by whom such approval is made. The obligations taken under this act shall be forthwith delivered to the Recorder of Deeds for the county wherein the same is taken, and by him recorded and filed in his office.

**SECTION 22.** Any register who shall neglect to comply with the requirement of the next preceding section shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be fined not less than five hundred dollars, nor more than one thousand dollars, and shall *ipso facto* forfeit his office.

## INVESTMENTS.

**SECTION 23.** All debts secured by or due on judgment, decree, <sup>Tax on recognizance, mortgage, or bond, from solvent debtors, (except investments.</sup> debts due for goods sold and delivered, and work or labor done and performed within six months from the date of said evidence of debt, and bank notes); all stocks or shares owned by residents, firms, associations of persons or corporations of this State in any bank, institution or company incorporated in any other State or

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Territory, or in the District of Columbia; all debts due to residents, firms, associations of persons, companies, or corporations in this State by solvent debtors residing out of this State, (except debts due for goods sold and delivered, and for work or labor done and performed, within six months from the date of the evidence therefor); all investments in securities or stocks of other States, or of companies incorporated by other States, or by the United States, made or held by residents, firms, companies, associations of persons, or corporations of this State; and all investments in public loans and stocks whatever, made or held by residents, firms, companies, associations of persons, or corporations in this State, except in those created or issued by the United States and exempt from taxation, and such as have been issued by this State and exempt from taxation, shall be liable to assessment and tax; and every person, firm, company, association of persons, or corporation, owning or holding any debts, stocks, or shares and investments whatsoever, subject to such assessment and tax, shall pay to the State Treasurer, on the first day of October next after the passage of this act, and on the first day of October in each and every year thereafter, a tax of one-fourth of one per centum on the cash value of all such debts, stocks, or shares, or investments whatsoever, so held or owned by such person, firm, company, or association of persons, or corporation; *Provided*, That any creditor may contract with the debtor to pay, in addition to lawful interest, the tax imposed by this section.

*When paid,  
amount*

*Creditor  
may contract  
to pay tax.*

*Of the  
returns to  
Assessor.*

*Proviso.*

*Assessment.*

SECTION 24. Every individual, firm, association of persons, company or corporation owning or holding any debts, stocks, or shares, or investments subject to the tax imposed by the next preceding section shall, on the first day of September next after the passage of this act, and on the first day of September in each and every year thereafter, or within thirty days from such time, make return to the Assessor of State Tax for the county where such individual's, firm's, company's, association of persons' or corporation's residence or place of business is located, or nearest thereto, setting forth the amount and value of all debts, stocks, or shares and investments belonging to such individual, firm, association of persons, company or corporation subject to the tax aforesaid, and shall verify such return by oath or affirmation duly administered and subscribed; *Provided*, That such return need not disclose the names of the persons indebted to such individual, firm, association of persons, company or corporation. The assessor to whom return is made as aforesaid shall assess such individual, firm, association of persons, company or corporation with the tax imposed by the next preceding section, and

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the tax so assessed shall be collected as other State taxes under the provisions of this act.

ASSESSMENT AND COLLECTION OF TAX:

SECTION 25. That for the purpose of securing to the State the taxes imposed by this act, the collection of which is not otherwise provided for, one person of suitable qualifications shall be appointed by the Governor in each county, who shall be styled "THE ASSESSOR OF STATE TAX," whose duty it shall be to ascertain and assess all persons, associations, firms, and corporations, together with the property for which they are liable to tax under the provisions of this act, and shall prepare a list of all such persons, associations, and corporations, and their property, liable as aforesaid, and deliver or cause to be delivered to every of them, printed forms, to be prepared by the State Treasurer, for the returns to be made by them respectively under the provisions of this act.

SECTION 26. That the said "Assessors of State Tax" shall be resident in the county for which they are respectively appointed, and shall be appointed for the term of two years, and be subject to removal at any time during such term by the Governor, upon cause shown, which shall be alleged in writing, and of which the party complained of shall have ten days' notice, and opportunity given of being heard in his defense. That before entering upon the duties of his said office, each said assessor shall take and subscribe, before some officer of this State duly authorized to administer the same, an oath or affirmation to discharge his duties impartially and faithfully; which said oath or affirmation shall be filed in the office of the State Treasurer.

SECTION 27. It shall be the duty of every person, association, firm, or corporation, made liable to be assessed for tax under the provisions of this act, in all cases where the said taxes are made payable quarterly, to make lists and return of the objects and amounts for and by reason of which they are liable to taxation under this act, verified by oath or affirmation, unto the Assessor of State Tax for the proper county within ten days after the last day of March, and of June, and of September, and of December, respectively, in each year; and in all cases where the said taxes are payable annually, within thirty days after said annual tax shall become due.

SECTION 28. That in case any individual, association of persons, firm, or corporation liable to tax under this law shall neglect or omit to make returns, as required by this act, (for a period of ten days after the same shall be required as aforesaid,) the duty of Assessors in cases of failure of persons to make returns.

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or shall deliver or disclose any list, statement, or return which, in the opinion of the assessor, is false or fraudulent, that it shall be the duty of every assessor to ascertain and assess, and by all lawful means to inform himself of the amount of tax justly due from every such individual, association of persons, firm, or corporation, and for this purpose shall have authority to summon such person or persons, or any other person or persons he may deem proper, to appear before him and produce any books or papers, and answer, under oath or affirmation, respecting any objects liable to taxation as aforesaid. And in case of such fraudulent or false return being made, the said assessor shall add fifty per centum to the tax imposed. And all such assessors shall have power to administer oaths or affirmations and take evidence in all cases required by the administration of this law with which they are charged; and any perjury therein shall be punished in like manner as other perjuries are by the laws of this State. And the oath or affirmation required from any firm may be taken by any member thereof, and in case of a corporation, by the president, treasurer, or cashier thereof.

Additional  
tax in case  
of false  
returns.

Oaths.

Duplicates  
of the Asses-  
sors to be  
transmitted  
to State  
Treasurer.

Compensa-  
tion of  
Assessors.

Stationery.

Assessor of  
New Castle  
co. allowed  
clerk hire.

State Treas-  
urer to hear  
appeals  
from the  
assessment.  
Notice.

How often  
heard.

SECTION 29. That it shall be the duty of the said assessors to transmit duplicates of the said assessments, in which the names of the persons, associations, firms and corporations liable to taxation under this act shall be alphabetically arranged, with their respective residences or places of business, within thirty days after the same are required by law to be made, unto the State Treasurer.

SECTION 30. That for their services the said assessors shall receive a compensation of five dollars per diem for every day in which they shall be actually engaged in the duties of their office, and also their expenses for stationery in their office and blanks requisite for the performance of their duties under this act. And the assessor for New Castle county shall, in addition, be allowed the sum of five hundred dollars per annum for clerk hire. And their accounts shall be verified by oath or affirmation, and audited by the State Treasurer and paid by him quarterly.

APPEAL.

SECTION 31. That the State Treasurer shall hear and determine appeals from the assessments of the Assessors of State Tax, and for that purpose shall give public notice, by advertisements printed in one or more newspapers of the respective county of the time and place in the several counties when [and where] he will hear appeals. Such appeals shall be heard in each county at least once in every three months; and the State Treasurer shall have authority to correct and adjust all assessments under this act,

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and shall interrogate, on oath or affirmation, which he is hereby authorized to administer, any person making application for <sup>power.</sup> allowance, deduction, or discharge from any tax, and may hear other testimony thereon; and shall add thereto such proper assessments as may have been omitted. And in case any tax or penalties shall have been improperly assessed and collected from any person, association, firm or corporation under this act, before their appeal could be heard by the State Treasurer, he may make to such person, association, firm or corporation an allowance therefor to the amount of the tax improperly collected, and such allowance may be paid by the State Treasurer or deducted from the next quarterly or annual tax assessed to such person, association, firm, or corporation.

## COLLECTION.

SECTION 32. All taxes imposed by this act shall be paid to the State Treasurer, who shall, immediately upon the passage of this act, give additional bond to the State in the penal sum of fifty thousand dollars, with sureties approved by the Governor, with the same condition as is prescribed by Section 11 of Chapter 24 of the Revised Statutes of this State, with warrant of attorney to confess judgment thereon. The said obligation shall be recorded by the Secretary of State in the executive register and be kept on file in his office. A certified copy shall be forthwith transmitted to the State Auditor of Accounts, and said copy or said record, or a copy thereof, shall be evidence. The said obligation shall be proceeded on by direction of the General Assembly, or the Governor.

SECTION 33. It shall be the duty of the State Treasurer, <sup>When State</sup> <sup>Treasurer</sup> <sup>shall pro-</sup> immediately upon receiving the duplicates of assessment of taxes from the said assessors, to proceed to collect the same, and for that purpose, in the month of May of each year, he shall appoint one or more persons well qualified, and resident in the county for which they are appointed, and the State Treasurer shall, from time to time, deliver to them a certified list and statement, or duplicate, in writing, of the taxes to be by them collected, and the names of the parties liable to pay the same, alphabetically arranged, and shall endorse, over his own signature, upon such certified statement, the warrant of each such collector, setting forth his full name, and the hundred or hundreds in and for which he is authorized to collect the said tax.

SECTION 34. The State Treasurer shall be responsible for the faithful execution of the warrant issued as aforesaid, and for the money thereby authorized to be collected, and shall require of each collector so appointed, before he acts as such, to become

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**Collectors to bound in an obligation unto him as State Treasurer, with two sureties to be approved by the State Treasurer, in a penalty double the supposed amount of tax to be collected by such collector, in the year for which he is appointed, with condition, "That if the above bounden — — shall well and faithfully execute his said office of collector, and account for and pay unto the State Treasurer, or to his order, or to his successor in office, all money which he shall receive and collect under any law now in force, or which may hereafter be enacted, at such times as the law shall direct, then the said obligation to be void, otherwise to remain in full force and effect."** To this obligation there shall be annexed a warrant of attorney to confess judgment thereon. The said bonds shall be filed and kept in the office of the State Treasurer, and shall be proceeded on at the instance of the State Treasurer.

**Vacancies in office of Collector.** SECTION 35. If any collector shall die, remove from the county, resign, or become, from any cause, incapable of executing his duties, the State Treasurer shall have power to appoint a collector in his place. But the State Treasurer shall, before such appointment, give notice to the sureties of the former collector, and one of them, if he offer sufficient sureties, shall be appointed for the remainder of the said term. The liability of the former collector, or of his sureties, shall not be affected by such appointment.

**Duties of deceased Collector devolve on his executor or administrator.** SECTION 36. Upon the death of a collector, while his warrant is in force, the authority to execute it shall devolve upon his executors or administrators, subject to the power of the State Treasurer to appoint another in lieu of the deceased; and in case of such appointment it shall be the duty of the executors or administrators of the deceased to surrender the warrant and duplicate which were in his hands.

**Process of Treasurer and Collectors to collect tax.** SECTION 37. The State Treasurer, and the collectors to be by him appointed, and the executors and administrators of such collectors for the collection of the taxes imposed by this act, shall have all the powers to enforce the payment of taxes granted to collectors of taxes by Chapter 12 of the Revised Code, or may sue for and recover the same in an action of debt or in any other form of action.

**When Collectors shall pay to Treasurer taxes collected.** SECTION 38. Every collector appointed under this act shall pay to the State Treasurer, on the first day of each month, the taxes by him collected during the preceding month, and at the end of the term for which he was appointed shall pay over to the State Treasurer the whole amount for which he is liable as such collector.

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SECTION 39. Each said collector on receiving, from time to time, from the State Treasurer the certified lists and statements of the taxes committed to him for collection, shall transmit duplicate receipts therefor unto the State Treasurer and the State Auditor, exhibiting the aggregate amount of taxes in the said certified list and statement or duplicate to be by him collected. And all such certified lists and statements shall be open to the inspection of any citizen.

SECTION 40. Each said collector shall, within ten days after receiving from the State Treasurer as aforesaid the certified lists and statements of taxes to be collected as aforesaid, give notice by advertisement published in one or two newspapers of the county wherein he resides, and also by handbills posted in ten or more of the most public places in each hundred for which he shall be collector, that the said taxes have become due and payable, and state the time and place\* within such county where he or his deputy will attend to receive the same; which time shall not be less than ten days after such notification. And if any person, association, firm, or corporation shall neglect to pay their taxes as aforesaid, for more than ten days after the time so appointed, it shall be the duty of the collector or his deputy to issue to such person, association, firm, or corporation a notice, to be left at their usual place of business, or be sent by mail, demanding payment of said taxes, stating the amount thereof, with a fee of twenty cents for the issue of such notice and four cents for each mile necessarily traveled in serving the same. And if such person, association, firm, or corporation shall not pay the taxes so demanded, and the fee of twenty cents and mileage as aforesaid, within ten days after the service or sending by mail of such notice, it shall be the duty of such collector to collect the said taxes and fee and mileage together with a penalty of ten per centum additional upon the amount.

SECTION 41. The State Treasurer shall receive for the performance of his duties under this act, and in addition to his present salary, annually, the sum of eight hundred and fifty dollars. Each collector shall be allowed by the State Treasurer in settlement of his accounts, as compensation for collecting the taxes committed to him for collection, a commission of two and one-half per cent. on the amount collected; *Provided*, that in all cases when the commissions aforesaid will exceed one thousand\* dollars, the collector shall, instead of commissions, be paid a salary of one thousand\* dollars in lieu of commissions, one-fourth part of which shall be allowed to such collector by the State Treasurer in settlement of his accounts quarterly.

*Passed at Dover, April 8, 1869.*